



Jason E. Mumpower, Comptroller of the Treasury

February 10, 2023

Hardeman County Audit Details Variety of Problems

The Tennessee Comptroller's annual audit of Hardeman County government shows that county leaders have many issues to address. The fiscal year 2022 audit contains 12 findings, the most of any county audit released to date.

Six of the 12 findings were also noted in the fiscal year 2021 report. A finding is repeated when sufficient corrective action has not been made.

Auditors noted seven findings related to the Office of the County Mayor. These include purchasing, budget, and payroll deficiencies. One finding notes that county commissioners received a \$250 bonus in December 2021, which violates state law prohibiting increases in compensation for members of the county legislative body until a new term begins.

Findings were also made in the offices of the Highway Superintendent, Director of Schools, Trustee, and Sheriff.

The audit report includes a best practice recommendation that Hardeman County consider centralizing its accounting functions under one office. The county already has centralized budgeting and purchasing, and it would minimize duplication of effort if it also centralized accounting.

"We are encouraged that new leadership in Hardeman County is taking these audit findings seriously," said Comptroller Jason Mumpower. "It's my hope that the new county mayor will work with the county commissioners and the Audit Committee to correct all areas of deficiency, noncompliance, and weakness within the government."

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